

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**March 20, 2013**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

---

**MEMBERS ATTENDING:** Jose R. Rodriguez, CPA, President; Barton W. Baldwin, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Bucky Glover, CPA; John M. Kledis, CPA; and Michael H. Womble, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Jay Leseman, CPA, Chair, NCACPA; Giles K. Almond, CPA; Murchison B. Biggs, CPA; Stephen D. Bitter, CPA; L. McNeil Chestnut, Esq.; O. Charlie Chewing, Jr., CPA; Lori G. Church, CPA; Wm. Hunter Cook, CPA; Scott L. Cox; Herman F. Fox; Nathan T. Garrett; C. Richard Hubbard; Maylon E. Little, CPA; Steve E. Moss, CPA; William E. Self; R. Stanley Vaughan; Arthur M. Winstead, Jr., CPA; Thomas H. Woolen; Gaylen Hansen, CPA, Chair, NASBA; Ken Bishop, President, NASBA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Curt Lee, Legislative Liaison, NCSA.

**CALL TO ORDER:** President Rodriguez called the meeting to order at 3:04 p.m.

**MINUTES:** The minutes of the February 25, 2013, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The February 2013 financial statements were accepted as submitted.

Mr. Barham presented information on structured CDs as an investment vehicle for Board reserve funds.

**ELECTION OF 2013-2014 OFFICERS:** Messrs. Baldwin and Glover moved to nominate Mr. Rodriguez for the position of President. Motion passed seven (7) affirmative and zero (0) negative votes.

Messrs. Baldwin and Rodriguez moved to nominate Mr. Glover for the position of Vice President. Motion passed seven (7) affirmative and zero (0) negative votes.

Messrs. Baldwin and Glover moved to nominate Ms. Lynch for the position of Secretary-Treasurer. Motion passed seven (7) affirmative and zero (0) negative votes.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Brooks provided an update on legislation that is directed at occupational licensing boards.

**NATIONAL ORGANIZATION ITEMS:** Mr. Kledis and Dr. Allen moved to approve the draft response to the AICPA Exposure Draft on Proposed Statements on Standards for Accounting and Review Services, *Review of Financial Statements and Review of Financial Statements – Special Considerations*. Motion passed.

President Rodriguez recognized Gaylen Hansen, CPA, Chair of NASBA, and Ken Bishop, President of NASBA, for their comments. Mr. Hansen and Mr. Bishop spoke and then, on behalf of NASBA, presented the Board with an award recognizing the 100<sup>th</sup> anniversary of the Board and its service in protecting the public.

President Rodriguez recognized Suzanne Jolicoeur, the Senior Manager of State Regulation & Legislation for the AICPA, for her comments. Ms. Jolicoeur read and presented a letter from Barry Melancon, CPA, President of the AICPA, which congratulated the Board for its 100 years of service to the CPA profession and public (Appendix I).

Mr. Rodriguez recognized Mr. Baldwin for an announcement regarding a recommendation from the NASBA Nominating Committee. Mr. Baldwin stated that the Committee has recommended Walter C. Davenport, CPA, for NASBA Vice Chair 2013-2014. Mr. Davenport will assume the duties of NASBA Chair for 2014-2015. Mr. Davenport is the third North Carolinian to serve as NASBA Chair. Mr. Baldwin and Nathan T. Garrett previously served as NASBA Chairs. Mr. Glover commented on the announcement and commended the Board for the leadership it has provided to NASBA over the years.

**STATE AND LOCAL ORGANIZATION ITEMS:** President Rodriguez recognized Jay Lesemann, CPA, Chair of the NCACPA, for his comments. Mr. Lesemann, on behalf of the NCACPA and its members, thanked the Board for its 100 years of service to the citizens of North Carolina and North Carolina CPAs. Mr. Lesemann will present a letter (Appendix II) from the NCACPA to the Board at the NCACPA meeting on March 21, 2013.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2012302-1 – David Norby, CPA, PC – Approved the signed Consent Order (Appendix III).

Case No. C2012327 - Stephen Himmelberg - Approve the signed Consent Order (Appendix IV).

Case No. C2012394 - Richard Saiff - Approve the signed Consent Order (Appendix V).

Case No. C2012190 - John F. Snyder - Approve the signed Consent Order (Appendix VI).

Case No. C2012073 - Close the case without prejudice and with a Letter of Warning.

Case No. C2012214 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013004 - Close the case with prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Ms. Lynch moved and the Board approved the following recommendations of the Committee:

**Original Certificate Applications** - The following were approved:

Heidi Louise Andreasen

Adam Michael Angstadt

Sally Margaret Averett

Lindsay Nina Clark

Crystal B. Climer

Jack Murdoch Coman

Tracy Jackson Dowdy

Wesley David Edwards

Carissa Janelle Frampton

Martha Hensley

Michael Anthony Jankowski

Pamela Christine Lane

Esther Lee

Kathleen Dianne Leopard

Courtney Lee Little

Joseph John Mark III

Jamie Linn Pennell

Ryan James Perkins

Adam Phillips Pierson

Kyle Timothy Reeves

William Adam Robertson

Anthony Tyler Saxton

Mark Becton Thompson Jr.

Jason Louis Watkins

Angi Ruth West

James Douglas Wilson

Yahli Zhao

**Reciprocal Certificate Applications** - The following were approved:

Rebecca Ashley Jones

Thomas Paul Recchuiti

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Mark Alan Simpson T7259

Erin Michelle Kelley T7260

Rosanne Jane Brown T7261

Jason Andrew Benziger T7262

Steven Andrew Lamm T7263

Patricia Ann Perzel T7264

**Reissuance of New Certificate** - Applications for reissuance of new certificate submitted by the following were approved.

Rosalind Castillo Compton #17372  
Beverly Wilson Meredith #27053

Sabrina Kay Simpson #21519

**Retired Status Applications** - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Luis Eugenio Timothee #21162

Janet Benfield Wooten #17377

**Extension Requests** - The Committee approved Jonathan Dunham Longfellow, Jr., (#11032) for extension for completion of CPE until June 30, 2013.

**Examinations** - The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Kodjo Akakpovi  
Sahirah Al-Uqdah  
Alexandra Alieva  
Aigul Amankulova  
Beren Armstrong  
Meghan Ayscue  
Christopher Bass  
Melissa Betka  
Gagandeep Bindra  
Dexter Blackwell  
Susan Blake  
Ellen Blankenship  
Alexander Bouknight  
Daniel Braboy  
Austin Bramble  
Adam Brawley  
Andrea Bridges  
Kimberly Byrd  
Nina Calderone  
Rowena Carney  
Michael Carnicelli  
Leslie Chandler  
Dionne Chavis  
Baron Chen  
Nicholas Ciamaricone

Katelyn Clark  
Brady Combs  
Rachael Constable  
David Cooper  
Forest Corwin  
Allison Coward  
Amanda Creech  
Matthew Crocker  
Madison Crum  
Reuben Dalton  
Monica Davis  
Bradley Dey  
Mai Doan  
Melissa Dougher  
Diane Dreffer  
Felicia Edwards  
Alison Eisenberg  
Glenn Evans  
William Evans  
Tatyana Fesyuk  
Teresa Fife  
Natalie Flannery  
Justin Foley  
DeAnna Ford  
Adam Gattoni

Philip Gooding  
Kristin Green  
Benjamin Gregory  
David Hamilton  
Ashley Hardy  
George Hendrix  
Anna Hergenrader  
Jeremy Hiatt  
Steven Hogan  
Li Huang  
Claire Hudson  
Brienne Hughes  
Meagan Ignatowicz  
Stephanie Jarvis  
Tanya Jenkins  
Nicole Jones  
Jordan Kay  
Ezekiel Kayode  
Evelyn Kelley  
Ralph Kennedy  
Charlotte Keppler  
Mohammad Khan  
Lauren Killick  
Euna Kim  
Andrea Lambert  
Sidonie Lawrence  
Kevin Lee  
Hanmei Lei  
Mary Leonard  
Larysa Lim  
Matthew Linder  
Edward Linton  
Evelyne Makatiani  
Jennifer Maready  
Griffin Mazur  
Wilson McGuire  
Chad McManus  
William Mebane  
Susan Meisenbach  
Lucas Michaels  
Sara Miller  
Travis Miller  
Rubin Moise

Brooke Molineux  
Christopher Moltke-Hansen  
Addison Moore  
Kaitlyn Moore  
Ryan Moore  
Susanne Muecke  
Jack Murphy  
Newsam Mutamba  
Renee Neyman  
Jianming Ni  
Phillipp O'Neil  
Lakeisha Odom  
Anthony Okunak  
Emily Oliver  
Mary Ouzts  
Michael Palmer  
Stephen Parker  
William Perrault  
Margret Phelps  
Kelly Pittman  
April Presswood  
Robert Prim  
Stephen Puckett  
Ellen Quinby  
Kristie Race  
Brooke Regensburg  
Judyth Riddick  
Cynthia Roeder  
Craig Roisum  
Meridith Rosborough  
Brian Roundtree  
Robert Rowe  
Karen Rubin  
Christopher Sainz  
Sarah Sanford  
Andrew Schwarz  
Elizabeth Senczy  
Fang Shen  
Ying Shen  
Chon Shoaf  
Joshua Sizemore  
Grady Smyth Gilbert  
Tammy Southerland

Hannah Stamey  
Jennifer Staton  
Kathleen Stroud  
Amy Szalaj  
Allison Taylor  
Tamara Temple  
Kelsey Thrasher

Andrew Tilley  
Maurine Underwood  
William Walters  
Richard Warner  
Thomas Weaver  
John Whitley  
Laronda Williams

**Letters of Warning** - Staff received and recommended approval of the requests to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Larry Dean Boykin #19226

Anne Margret McHugh #27759

**100<sup>TH</sup> ANNIVERSARY PROCLAMATION FROM THE OFFICE OF THE GOVERNOR:**  
Mr. Rodriguez presented and read the Governor Pat McCrory's proclamation (Appendix VII) recognizing the 100<sup>th</sup> anniversary of the Board and its service to the citizens and businesses of the State.

President Rodriguez recognized the following former Board members in attendance for their years of service to the Board and presented each individual with a memento of the 100<sup>th</sup> anniversary of the Board:

Giles K. Almond, CPA  
Murchison B. Biggs, CPA  
Stephen D. Bitter, CPA  
L. McNeil Chestnut, Esq.  
O. Charlie Chewing, Jr., CPA  
Lori G. Church, CPA  
Wm. Hunter Cook, CPA  
Scott L. Cox  
Herman F. Fox

Nathan T. Garrett  
C. Richard Hubbard  
Maylon E. Little, CPA  
Steve E. Moss, CPA  
William E. Self  
R. Stanley Vaughan  
Arthur M. Winstead, Jr., CPA  
Thomas H. Woolen

President Rodriguez recognized the following individuals in attendance for their on-going relationship with the Board and presented each individual with a memento of the 100<sup>th</sup> anniversary of the Board:

Gaylen Hansen, CPA, Chair, NASBA  
Ken Bishop, President, NASBA  
James T. Ahler, CEO, NCACPA

Curt Lee, NCSA  
Suzanne Jolicoeur, AICPA

President Rodriguez recognized, in order of length of service to the Board, each member of the Board staff and presented each individual with a memento of the 100<sup>th</sup> anniversary of the Board:

Felecia Ashe - 28 years, 3 months  
Phyllis Elliott - 27 years, 3 months  
Alice Grigsby - 26 years, 11 month  
Robert Brooks - 26 years, 11 months  
Buck Winslow - 26 years, 6 months  
Ann Hinkle - 25 years, 11 months  
Lisa Hearne - 16 years, 6 months

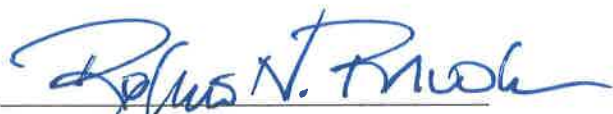
Mike Barham - 9 years, 3 months  
Vanessia Willett - 8 years, 5 months  
Mary Beth Britt - 7 years, 7 months  
Cammie Emery - 5 years, 2 months  
Frank Trainor - 2 years, 2 months  
Adrienne Trainor - 1 year, 2 months  
Betty Boyd (part-time) 12 years, 3 months

President Rodriguez recognized Noel Allen, Legal Counsel to the Board, for his 30 years of service to the Board and presented him with a memento of the 100<sup>th</sup> anniversary of the Board.

**ADJOURNMENT:** Messrs. Womble and Kledis moved to adjourn the meeting at 4:07 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director

  
Jose R. Rodriguez, CPA  
President



American Institute of CPAs  
1211 Avenue of the Americas  
New York, NY 10036-8775

March 18, 2013

Appendix I

Jose R. Rodriguez, Chair  
North Carolina State Board of CPA Examiners  
1101 Oberlin Road  
Suite 104  
Raleigh, NC 27605-2827

Dear Jose:

On behalf of the American Institute of Certified Public Accountants (AICPA), we would like to extend our warmest congratulations to the North Carolina Board of CPA Examiners on the celebration of its 100<sup>th</sup> anniversary.

This milestone provides an opportunity to reflect upon the role board members and staff, both past and present, have played in the growth and development of the CPA profession. In the 100 years since the Board's formation, the Board's role has gone far beyond that of the issuer of CPA certificates to a vital protector of the public interest and a valued partner in working for the good of the profession. The AICPA is proud to be located in North Carolina and have so many of our AICPA team members be North Carolina CPAs.

We thank you for the work you have done on behalf of North Carolina CPAs and the citizens of North Carolina, and look forward to our continued partnership in the years to come.

Sincerely,

AICPA

A handwritten signature in dark ink, appearing to read "B. C. Melancon". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Barry C. Melancon, CPA, CGMA  
President and CEO

cc: Robert Brooks, Executive Director  
North Carolina Board of CPA Examiners





**Appendix II**

**To the members and staff of the North Carolina State Board of CPA  
Examiners on your 100<sup>th</sup> Anniversary**

The North Carolina Association of Certified Public Accountants, representing over 14,000 CPAs, is pleased and proud to recognize and celebrate the State Board's 100 years of service to the citizens of this state and the CPAs. The NC State Board of CPA Examiners is nationally recognized for its leadership and effectiveness in the regulation of the accounting profession and the protection of the public.

We know our profession is stronger because of the work performed by the members of the board and the staff. We likewise recognize the great reputation you have amongst all CPA licensing boards, and with the National Association of State Boards of Accountancy.

We appreciate the great working relationship that exists between our organizations. We thank you for your willingness to reach out to us to discuss issues of mutual interest.

On behalf of the board of directors, our members and the staff of the North Carolina Association of CPAs, we express our sincere congratulations to you on your 100<sup>th</sup> anniversary.

Signed,



James A Lesemann, Jr., CPA, CGMA

Chair of the Board

March 21, 2013

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012302-1

IN THE MATTER OF:  
David Norby, CPA, P.C.  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent David Norby, CPA, P.C. (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of December 21, 2011.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent firm provided only a Final Letter of Acceptance to the Board.
5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina



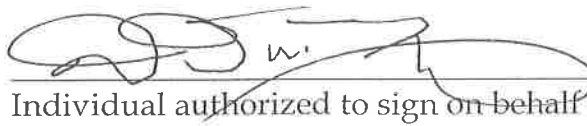
Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least eight (8) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

CONSENTED TO THIS THE 14<sup>TH</sup> DAY OF FEBRUARY, 2013.

  
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 10 DAY OF MARCH, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012327

IN THE MATTER OF:

Stephen M. Himmelberg, #21904  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Respondent Stephen M. Himmelberg (hereinafter "Respondent") was the holder of North Carolina certificate number 21904 as a Certified Public Accountant.
2. At all relevant times, Respondent was the sole shareholder and operator of Stephen M. Himmelberg, CPA, PA ("Firm"), and was responsible for the Firm's actions.
3. Respondent's certificate was suspended, and the Firm's registration was cancelled for a period of one year on May 21, 2012.
4. While the Respondent's certificate was active, the Respondent's Firm, then a professional corporation, received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
5. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent's Firm was required to submit to the Board a Peer Review Report, Letter of Response, and Final Letter of Acceptance.
6. However, on December 22, 2011, the Respondent, on behalf of the Firm, only submitted a copy of the peer review acceptance letter to the Board.
7. Respondent's recent disciplinary matter was considered by the Board as an aggravating factor.



8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to submit to the Board, on behalf of the Firm, copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).
3. Respondent's willful violation of the peer review reporting requirements is a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Stephen M. Himmelberg is suspended until May 21, 2015.
2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 13 DAY OF February, 2013.

Stephen M. Himmelberg  
Respondent



Consent Order - 3  
Stephen M. Himmelberg

APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH,  
2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012394

IN THE MATTER OF:  
Richard S. Saiff, #27065  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 27065 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and December 31, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 CPE requirements.
5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contends that the computer on which he maintained his CPE records stopped working in September 2012, and he has been unable to recover the records relating to his 2011 CPE.
6. Respondent was previously disciplined for his failure to complete CPE requirements for 1999 and 2000.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex



*parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and





- d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

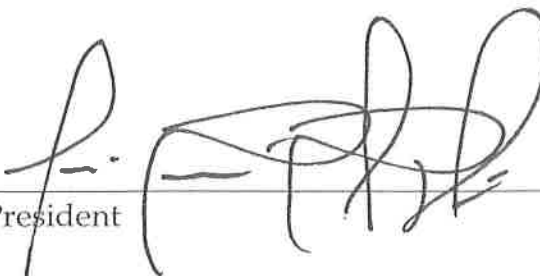
CONSENTED TO THIS THE 19<sup>th</sup> DAY OF February, 2013.

  
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012190

IN THE MATTER OF:  
John F. Snyder, #9905  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. John F. Snyder (hereinafter "Respondent") is the holder of North Carolina certificate number 9905 as a Certified Public Accountant.
2. Respondent was engaged by a client to prepare the client's personal tax returns.
3. The client filed a complaint with the Board against Respondent.
4. Upon receipt of the complaint, the Board issued letters of inquiry to Respondent. The first letter was issued via regular mail. Respondent did not respond. The second letter was sent via certified mail. Respondent received that mailing but failed to respond within the 21-day deadline set forth at 21 NCAC 08N .0206.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina



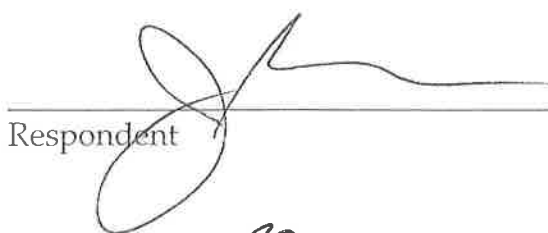
Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0206.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 18<sup>th</sup> DAY OF February, 2013.

  
\_\_\_\_\_  
Respondent

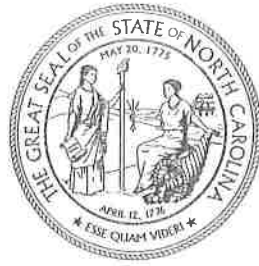
APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President





# State of North Carolina

PAT McCRORY  
GOVERNOR

## 100<sup>TH</sup> ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

2013

BY THE GOVERNOR OF THE STATE OF NORTH CAROLINA

### A PROCLAMATION

**WHEREAS**, the North Carolina State Board of Certified Public Accountant Examiners, formerly the North Carolina State Board of Accountancy, was created by the North Carolina General Assembly on March 12, 1913; and

**WHEREAS**, the Board has and continues to administer the Uniform CPA Examination and issue certificates of qualification as a Certified Public Accountant to qualified individuals; and

**WHEREAS**, the Board has and continues to protect the citizens and businesses of North Carolina by ensuring that individuals using the Certified Public Accountant credential are qualified and licensed to provide services; and

**WHEREAS**, the Board remains diligent in its enforcement of the statutes and rules in protecting the citizens and businesses of North Carolina; and

**WHEREAS**, in the regulation of Certified Public Accountants in North Carolina, the Board is at the forefront of the protection of citizens and businesses; and

**WHEREAS**, the State of North Carolina is proud to recognize past and present members, staff, and all organizations related to the North Carolina State Board of Certified Public Accountant Examiners whose dedication has ensured the integrity of certified public accountants for 100 years;

**NOW, THEREFORE**, I, PAT McCRORY, Governor of the State of North Carolina, do hereby proclaim March 12, 2013, in honor of the "100<sup>th</sup> ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS" in North Carolina, and commend its observance to all citizens.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the Great Seal of the State of North Carolina at the Capitol in Raleigh this eleventh day of March in the year of our Lord two thousand and thirteen, and of the Independence of the United States of America the two hundred and thirty-seventh.



*Pat McCrory*  
PAT McCRORY  
Governor